

By Mr. Kennedy of Everett, petition of John P. Kennedy, Joseph E. Brett and Charles L. Shea relative to the collection of local property taxes and establishing June first and October first in each year as the date for payment of estimated property taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-One.

AN ACT RELATIVE TO THE COLLECTION OF LOCAL PROPERTY TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. The General Laws are hereby amended by in-
2 serting after chapter 58A the following chapter: —

3 CHAPTER 58B.

4 COLLECTION OF LOCAL PROPERTY TAXES.

5 *Section 1. Assessment of Estimated Property Tax.* — The as-
6 sessors of every city having a Plan D or Plan E charter which
7 accepts this chapter by the affirmative vote of two thirds of all
8 the members of its city council, and the assessors of every other
9 city which accepts this chapter by a majority vote of its city
10 council, with the approval of its mayor, and the assessors of
11 every town which accepts this chapter by a majority vote of its
12 inhabitants at an annual town meeting, shall not later than the
13 fifth day of January in each year assess upon every person upon
14 whom in such year they will assess a real estate tax under
15 chapter fifty-nine and also upon every person upon whom in
16 such year they will assess a personal property tax under said
17 chapter, and commit with their warrant to the collector of
18 taxes, an estimated property tax which shall be in such amount
19 as they estimate will equal three fourths of the tax to be assessed
20 by them upon such person in such year under said chapter

21 fifty-nine, or, if they so elect, in such amount as is equal to
22 three fourths of the tax assessed by them under said chapter
23 fifty-nine in the preceding year on the same property. Such
24 city or town may, in the manner above provided, rescind its
25 acceptance of this chapter which shall then no longer be in
26 effect therein after December thirty-first of the year in which
27 rescission was voted, but such rescission shall in no way affect
28 any rights or liabilities acquired or incurred prior to the effective
29 date thereof.

30 *Section 2. Bill for Estimated Property Tax.* — Every collec-
31 tor of taxes to whom an estimated property tax is committed
32 under this chapter shall forthwith send to the person assessed a
33 bill or notice thereof which shall be in a form approved by the
34 commissioner.

35 *Section 3. Dates for Payment of Estimated Property Tax.* —
36 Every estimated property tax assessed under this chapter shall
37 be due and payable in three equal instalments, on February
38 first, June first and October first of the year in which such tax
39 is assessed.

40 *Section 4. Credit for, or Refund of, Payments.* — Every pay-
41 ment, except a payment of interest, made on account of an
42 estimated property tax assessed under this chapter in any year
43 to any person on any property shall, to the extent of the tax
44 assessed in such year to such person on such property under
45 chapter fifty-nine, be credited on the due date of the tax so
46 assessed under chapter fifty-nine as a payment thereon. Every
47 payment, except a payment of interest, made on account of an
48 estimated property tax assessed under this chapter which is not
49 credited as aforesaid shall, subject to section ninety-three of
50 chapter sixty, be refunded by the city or town to the person
51 paying the same; provided, that within six years after such
52 payment such person files with the treasurer of the city or town
53 a written application therefor on a form approved by the com-
54 missioner.

55 *Section 5. Revision of Estimated Property Tax.* — Assessors
56 assessing in any year to any person on any property an esti-
57 mated property tax under this chapter may at any time, upon
58 the application of the person assessed or of their own motion,
59 abate so much of such estimated property tax as remains
60 unpaid, if such estimated property tax is in excess of three
61 fourths of a revised estimate of the tax to be assessed in such

62 year to such person on such property under chapter fifty-nine,
63 or if such estimated property tax is in excess of the tax assessed
64 in such year to such person on such property under chapter
65 fifty-nine.

66 *Section 6. Interest on Unpaid Estimated Property Taxes.* —
67 Interest shall be paid at the rate of four per cent per annum on
68 so much of each instalment of every estimated property tax
69 assessed under this chapter as remains unpaid after the expira-
70 tion of one month from the due date of such instalment, com-
71 puted from the due date of such instalment. A collector of
72 taxes shall, on October first in each year in which an estimated
73 property tax assessed to any person on any property under this
74 chapter and also a tax assessed to such person on such property
75 under chapter fifty-nine are committed to him, compute the in-
76 terest, if any, due but unpaid on said date on each instalment of
77 such estimated property tax and add the same to, and collect
78 the same as a part of, the tax assessed under chapter fifty-nine.

1 SECTION 2. Section 57 of chapter 59 of the General Laws is
2 hereby amended by striking out the first sentence, as most re-
3 cently amended by section 1 of chapter 265 of the acts of 1949,
4 and inserting in place thereof the following sentence: — Except
5 as otherwise provided, real estate and personal property taxes
6 shall be due and payable on October first of each year in every
7 city, town and district in which the same are assessed.

1 SECTION 3. The first paragraph of section 15 of chapter 60
2 of the General Laws is hereby amended by striking out clause 1,
3 as appearing in chapter 398 of the acts of 1952, and inserting in
4 place thereof the following clause: —
5 1. For interest, the interest provided in section fifty-seven of
6 chapter fifty-nine, and, in addition thereto, the interest, if any,
7 added under section six of chapter fifty-eight B.

The first of these was the death of his wife, which occurred in the year 1773. This event was a great affliction to him, and he was very much affected by it. He continued, however, to exert himself in his literary pursuits, and in the year 1774 published his second volume of the Dictionary. In the year 1775 he was elected a member of the Royal Society, and in the year 1776 he was elected a member of the Academy of Sciences. In the year 1777 he was elected a member of the Royal Society of Edinburgh, and in the year 1778 he was elected a member of the Royal Society of London. In the year 1779 he was elected a member of the Royal Society of Berlin, and in the year 1780 he was elected a member of the Royal Society of Paris. In the year 1781 he was elected a member of the Royal Society of St. Petersburg, and in the year 1782 he was elected a member of the Royal Society of Vienna. In the year 1783 he was elected a member of the Royal Society of Rome, and in the year 1784 he was elected a member of the Royal Society of Naples. In the year 1785 he was elected a member of the Royal Society of Palermo, and in the year 1786 he was elected a member of the Royal Society of Catania. In the year 1787 he was elected a member of the Royal Society of Messina, and in the year 1788 he was elected a member of the Royal Society of Syracuse. In the year 1789 he was elected a member of the Royal Society of Agrigento, and in the year 1790 he was elected a member of the Royal Society of Caltanissetta. In the year 1791 he was elected a member of the Royal Society of Trapani, and in the year 1792 he was elected a member of the Royal Society of Mazara del Vallo. In the year 1793 he was elected a member of the Royal Society of Modica, and in the year 1794 he was elected a member of the Royal Society of Comiso. In the year 1795 he was elected a member of the Royal Society of Ragusa, and in the year 1796 he was elected a member of the Royal Society of Avola. In the year 1797 he was elected a member of the Royal Society of Nubia, and in the year 1798 he was elected a member of the Royal Society of Siracusa. In the year 1799 he was elected a member of the Royal Society of Catania, and in the year 1800 he was elected a member of the Royal Society of Messina.

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